

Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure No. 220.150	Page No. 1 of 7	Effective Date January 1, 2004 Pg. Revised 7/1/06
Subject EMPLOYEE EXPENSES – EDUCATION LEAVE AND/OR EDUCATION FINANCIAL ASSISTANCE AND CONTINUING EDUCATION			

EDUCATION LEAVE AND/OR EDUCATION ASSISTANCE

1. General Purpose

The purpose of educational leave with full or partial pay and educational assistance is to assist state employees to develop skills that will improve their ability to perform state job responsibilities or, in the case of educational leave, to also provide training and educational opportunities for employees of a state department that will enable the department's director to better meet the staffing needs of the state department.

2. Eligibility

- a. Any non-temporary employee may be considered for education financial assistance.
- b. Education financial assistance may be granted to employees to assist them in developing skills that will improve their ability to perform job responsibilities.
- c. An employee receiving other financial assistance, such as scholarship aid or Veterans' Administration assistance, will be eligible to receive education financial assistance only to the extent that the sum of all reimbursements do not exceed 100% of tuition and related expenses.

3. Educational Institutions

An eligible employee may, under this program, attend any accredited educational institution within the State. Attendance at an out-of-state institution may be approved by DAS provided there are geographical or educational considerations that make attendance at an in-state institution impractical.

4. Reimbursement Criteria

- a. An employee may be reimbursed for tuition, fees and related expenses upon submission of an original paid receipt (credit card receipts alone are **not** acceptable) from the educational institution to the designated department representative, and
- b. Proof of successful completion of the course as follows:
 - (1) Successful completion of undergraduate course requires at least a grade of "C-".
 - (2) Successful completion of a graduate course requires at least a grade of "B-".
 - (3) Successful completion of a vocational or correspondence course requires submission of an official certificate or diploma.

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5. Continued Employment Requirements and Recoupment of Reimbursements

See DAS rule IAC 63.10 and 64.10.

6. Approval

- (1) Education financial assistance must be pre-approved by DAS [Iowa Administrative Code Rule 64.10(3)].
- (2) The application and instructions for its completion are included with this Chapter.
- (3) Submit the completed forms to your supervisor at least 30 days prior to the start of the course.
- (4) When the course has been successfully completed, submit an original of your official grade slip and an **original itemized paid receipt** to your department for processing. (See page 3 “Submitting Claims to DAS”).

7. For additional information see Iowa Administrative Code Rule 64.10.

CONTINUING EDUCATION

1. With the approval of the appointing authority, the State will pay for courses, workshops, seminars, etc., taken by State employees to meet continuing education requirements for maintaining professional registration, certification, or licensure when the continuing education course reasonably relates to the duties and responsibilities assigned to the individual, or to duties which may reasonably be assigned to the individual. If applicable, all provisions of the DAS Administrative Rules 63.10 and 64.10 must be met.
2. The appointing authority may approve attendance of department staff at courses, workshops, seminars, forums, mid-summer short-term training sessions not to exceed five days, for the purpose of providing training to department staff that are directly related to the staff's current duties and responsibilities or those duties and responsibilities that the staff may reasonably be assigned. Payment of registration fees will be either by reimbursement to the employee, or by direct billing to the State. See 210.115 for when direct billing is allowable.

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3. Undergraduate and Graduate Assistance - Undergraduate and Graduate assistance for job-related and non-job related courses started after 12/31/01 are not taxable until it reaches \$5,250 per individual per calendar year, per Section 127 of the Internal Revenue Code. Tax-free education assistance benefits include payments for tuition, fees and similar expenses, books, supplies, and equipment.

It is the department's responsibility to track the total reimbursement of their employees to determine if a reimbursement to an employee for any graduate/undergraduate level courses that would result in a total reimbursement exceeding \$5,250 in a calendar year.

4. For courses starting PRIOR to 12/31/01 or Educational Assistance that has reached \$5250, contact DAS-SAE-Daily Processing Program Manager for instructions on how to process, due to the taxable issues.

SUBMITTING CLAIMS TO DAS-SAE-Daily Processing

- A travel payment (TP) document for the graduate/undergraduate education assistance will be prepared and submitted to DAS-SAE-Daily Processing.
- Attach the itemized paid receipt from the institution (a credit card receipt alone is not acceptable)
- Attach a copy of the grade report
- Any receipts for books or extra fees.
- The employee must sign the TP.
- The TP should utilize the Special Cover Sheet and be marked Educational Assistance, and on-lined onto I/3.
- DAS-SAE-Daily Processing will pre-audit.
- The department will apply the required approvals on I/3.
- Object code 2474 is to be used on the TP for graduate/undergraduate courses that are not taxable, job/non-job related, up to \$5250 per calendar year.

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INSTRUCTIONS

APPLICATION FOR EDUCATION LEAVE AND/OR EDUCATION FINANCIAL ASSISTANCE

Use this form when an employee is requesting education leave and/or education financial assistance pursuant to Department of Administrative Services rules 63.10 and 64.10.

A. EMPLOYEE INSTRUCTIONS

1. Complete the applicable parts of the Employee Section of the application. To ensure that there is adequate time for your application to be processed, submit the completed application form to your immediate supervisor at least 30 days prior to the start of the course(s) you wish to attend.
2. Upon completion of the course(s), submit an **official grade slip or completion certificate**, the **original paid receipt** to your training representative for reimbursement/processing.
3. Reimbursement requires a grade of "C-" for undergraduate work, a grade of "B-" for graduate work, or an official completion certificate or diploma for vocational or correspondence courses.

B. SUPERVISOR INSTRUCTIONS

1. Complete the applicable parts of the Supervisor Section of the application. Please indicate whether the application is approved or disapproved, state how the coursework is job-related, what adjustments will be made in the employee's work assignment, sign and date.

C. DEPARTMENT TRAINING REPRESENTATIVE INSTRUCTIONS

1. Reimbursement Approval:
 - a. Complete all the applicable parts of the Training Representative section, sign and date.
 - b. Complete the anticipated fiscal year reimbursement FY line. This ensures the correct fiscal year is reported for the projected reimbursement.
 - c. Send the completed application to DAS/HRE prior to course start date. DAS/HRE will return its approval decision on the application.
2. Reimbursement:
 - a. Attach the approved application, original receipt, original grades and/or completion certificate or diploma to a signed travel voucher and process through your department's accounting section.
 - b. If the amount of reimbursement requested is greater at the time the employee completes the course work than the amount listed on the application, the adjusted amount **MUST** be approved by the appointing authority on the application before the claim is submitted for reimbursement.
3. Education Leave Notification:
 - a. When an employee is requesting only education leave, send a copy of the application to DAS/HRE and send a copy of the application to the Legislative Council within 15 days after granting the leave.
4. Cancellation Notification:
 - a. If the employee drops the course after the application has been approved and/or did not receive the required grade, check the appropriate box and send a copy of the application to DAS/HRE. This notifies HRE that **NO** reimbursement will occur. DAS/HRE will adjust the Education Leave and/or Education Financial Assistance program files.

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State of Iowa APPLICATION FOR EDUCATION LEAVE AND/OR EDUCATION FINANCIAL ASSISTANCE

- 1) Answer each question in the Employee Section of this form. To ensure that there is adequate time for your application to be processed, submit the completed application form to your immediate supervisor at least 30 days prior to the start of the course you wish to attend.
- 2) Education leave/assistance requests **must be pre-approved by the Department of Administrative Services prior to the course start date** [Iowa Administrative Code Rule 64.10(3)].
- 3) When the course has been successfully completed, submit an **original of your official grade slip** and an **original paid receipt** to your department's designated representative for reimbursement/processing.
- 4) Reimbursement requires a grade of "C-" or above for undergraduate course work, a grade of "B-" or above for graduate course work, or an official completion certificate or diploma for vocational or correspondence courses.
- 5) Reimbursement is only granted upon successful completion of the course work. The employee must be in paid status the day reimbursement is requested.

EMPLOYEE

Name	Job Classification	Payroll #	
Social Security #	Office Phone #	Bargaining Unit/Status	
Department Name	Work Location/Address	Date Course Begins	Date Course Ends
Employee Status: (Circle One) Permanent Full-Time Permanent Part-Time	Adjusted Employment Date	Hours Worked Per Week	

Course Title and Number*	School	U/G**	Time of Class To/From	Day(s) of Class	Credit Hours	Cost Per Hour	Course Cost
1.						\$	\$
2.						\$	\$
3.						\$	\$
Total							\$

* Attach an official course description (copy), including dates of each course and an explanation of how this course work will improve your job skills and performance.

** U/G - Undergraduate/Graduate

Education Financial Assistance

Are you requesting reimbursement for education expenses in the following areas:

<u>Expenses</u>	<u>Yes</u>	<u>No</u>	<u>Dollar Amount</u>
Tuition			\$
Books			\$
Fees (<i>specify</i>)			\$
Other (<i>specify</i>)			\$
Total			\$

Are you receiving or going to receive other financial assistance (*scholarship, Veteran's Bill, etc.*)?

☐ No ☐ Yes _____
Type/Amount

Education Leave

Are you requesting time off during your normal work hours to attend course work? ☐ Yes ☐ No

What will your normal work hours and days be while you are attending the course? _____

How many hours of leave will you be requesting per week? _____

Employee's Signature _____ Date _____

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SUPERVISOR

Date Received _____

☐ Approved

☐ Disapproved

Describe how coursework is job-related _____

What adjustments in this employee's work assignment, as well as agency operations, will result from approving this request? _____

Immediate Supervisor Signature _____

Date _____

TRAINING REPRESENTATIVE

Reimbursement Requested: ☐ No ☐ Yes

Total Amount Requested. \$ _____

If the employee's job classification is covered by a collective bargaining agreement, is the tuition reimbursement within the allowed annual limit? ☐ No ☐ Yes

Total Amount Approved. \$ _____

Anticipated Fiscal Year Reimbursement. . . . FY _____

* If total amount approved is not equal to total amount requested, please list reasons.

Funding Source for Reimbursement: ☐ None Requested ☐ State General Funds ☐ Federal Funds ☐ Other: What? _____

Reimbursement Type: ☐ Job Related - Non Taxable ☐ Not Job Related - Taxable*** ☐ Graduate - Taxable

Leave Requested: ☐ No ☐ Yes Number of hours of leave per week _____ ☐ Paid ☐ Unpaid

Training Representative Signature _____

Date _____

*** Not related to present position, but to a position to which employee may reasonably be assigned.

Course Dropped ☐ Yes ☐ Did Not Receive Required Grade (No Reimbursement)

DEPARTMENT DIRECTOR

☐ Approved ☐ Disapproved

(Please forward original of completed Application to the Iowa Department of Administrative Services.)

Department Director Signature _____

Date _____

DEPARTMENT OF ADMINISTRATIVE SERVICES

Date Received _____

Reimbursement Approved? ☐ Yes ☐ No

If No, reason why. _____

Approval by: _____

DAS Education Leave and Financial Assistance Coordinator Signature

Date

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STATE OF IOWA Department of Administrative Services

EXECUTIVE BRANCH

AGREEMENT FOR RECOUPING RECRUITMENT, RETENTION, EDUCATION AND RELOCATION PAYMENTS

AGREEMENT

As a condition of receiving _____ payment in the
(recruitment, retention, education or
relocation)
amount of \$ _____, I, _____, agree to continue
(employee name)
employment with the Department of _____ for
_____ months. In the event that I am discharged or voluntarily leave employment with the
Department of _____ prior to the expiration of the
_____ month period for any reason, I will repay the above amount to the Department, prorated
by dividing the amount received (\$ _____) by the number of months (_____), and then
multiplied by the number of months remaining in the period I agreed to remain employed.
If my employment is continued with the State, but in another department, the repayment will be
subject to a repayment schedule approved by the director of my current department. If I am no
longer employed by the State, the repayment will be recouped from my final paycheck, and any
remaining balance will be subject to a repayment schedule approved by my department director.

**I UNDERSTAND AND AGREE THAT NOTHING HEREIN SHALL BE CONSTRUED AS A
CONTRACT OR PROMISE OF CONTINUED EMPLOYMENT, OR NEGATE, IF
APPLICABLE, MY AT-WILL EMPLOYMENT STATUS.**

(Employee Signature)

(Department Director Signature)

(Date)

(Date)